

INSTRUCTIONS
FOR
Rent-Gatherers
ACCOMPTS,^{&c.}
Made Easy.

By the Author of the Book, entitled,
DEBTOR and *CREDITOR*.

L O N D O N,

Printed by J. Richardson for Benj. Billingsley, at the
Printing-Press in Cornhil, 1683.

ACCOUNTS



To the Right Worshipful
Sir ROBERT CLAYTON, Knight,
One of the Aldermen of the Honourable City
of L O N D O N.

Honoured Sir,

I Run the hazard of being censured for a wilful Trespass on Your Patience, in presenting this small Treatise to Your View, which contains nothing but what Your Servants are Masters of.

But my Designe herein, is to make that which is in it self good, so much the better by a general Communication : And I cannot think of a better way to propagate its Usefulness, than by sending it abroad under Your Patronage ; and commending it to Others, as a Method which You have approved in Your own Concerns. The Impleys to which You recommended me, have given me the Experience of many Difficulties, which have arisen by disordered Reckonings ; and this did prompt me to contrive this plain Method, being as safe for the Bayliff, as satisfactory to his Lord, in keeping and rendring an orderly Accompt of all things under his Charge.

The Epistle Dedictory.

Besides, if my Evidence may be accepted, I can give this Assurance, that my Audits have been much facilitated, when the Stewards and Bayliffs Accompts, which have past my Examination, have been kept in this Order, or something near it; and I do not doubt, but all others who have the like occasion, will find its Usefulness to their own Satisfaction.

But, Sir, I must also confess, as I had herein an Eye to publick Advantage; so I had a Respect to my own Obligations; being sensible I have been deficient in making those Acknowledgments, which I ought to have made in private, for Your great Kindnesses to Me and Mine. I have therefore industriously contrived, and taken this Occasion publickly to own my self,

Honoured Sir,

Your Thankful Obliged
Servant,

Stephen Montague.

Instructions

*INSTRUCTIONS for Rent-Gatherers Ac-
compts, &c.*

IF any ask a Reason, why I send this slender Piece abroad, after I have Compiled and Published a larger Treatise of Accomprantship, my Answer is :

1. I have done it to gratifie the desire of my Friends, who have importuned me to it.

2. I esteem this more proper for the Persons for whose Use it is designed, (*viz.* Receivers and Bayliffs of a middle Capacity) than my Former, or any other larger Volume.

3. As it is intended for General Use, so I have endeavoured that both the Book, and the Skill, may be purchased at a Moderate Rate.

I presume, most Persons, who either manage or rent a Farm of 100 *l.* a Year, or upwards, have had such Education in their Youth, as with a little pains taking, will make them competent Masters of this Method, wherein I have studied Plainness and Bre-

vity : And I doubt not, but if such Farmers and others would addict themselves to keep an Accompt of their own Concerns, they would find their spare Hours better imployed, and more Monies saved by frequent examining and musing upon their Incomes, and Expences, than those who neglect such a necessary Exercise.

But though I have been both Plain and Brief; yet some Precautions are necessary for the Use of this Book. A Novice in Figures cannot improve by it; he must first learn to be a good Arithmetician, at least as far as the Rule of Three.

Neither is he that may be reputed a good Arithmetician, be presently an Accomptant; for if the Rules proper for an Accompt be not well digested, the misplacing of Sums will occasion more Errors, than the ordinary miscasting of Figures. Therefore, though a tolerable Skill may be attained with a little pains taking; yet let not me bear the blame of their Errors, who will undertake to imitate my Rules with no better Qualities, than an idle Presumption they are Masters of them as soon as they have read them once over.

A good Memory is a great Help in all Human Affairs, and Method is a great Help to Memory.

If I have twenty Things or Sums to remember, and as many proper Places, wherein each of them
should

should be set ; though some of the things slip my Memory, yet if I cast my Eye upon the Place, and find there either a Vacancy or Disorder, it helps very much to recal to Mind, and set things to rights. But in a confused heap, I neither know when I have all, nor how to recover or rectifie any thing that is wanting or amiss.

I have had manifold Experience both of the Lords and Bayliffs vexation and loss, where there has been no other ground of Suspicion, but what is the common Effect either of an over-weening Opinion of a strong Memory, or want of a due Method in keeping of Reckonings.

The Remedy against This, is in part already prescribed. And if those Gentlemen that have Occasion for a Receiver or Bayliff would instead of taking one versed in Country-Affairs, but no Accomptant, imploy such as have been Fore-men of a Shop in a City-Trade, who have not Stocks of their own to set up ; or such Traders, who by accidental Losses have impaired their Stocks, without any such Cause as may be justly reputed a Crime : I am perswaded, such Gentlemen would find their Country-Affairs better managed by a sober Citizen, who is a good Accomptant, than by another that is not so, though versed in Country-Affairs : For the Citizen (when in the Country) every where
meets

meets with such as can instruct him in any of his Rural Concerns ; and thereby improve those Notions he received in his Youth, whilst he lived in the Country.

Besides the help of an Husbandman and Shepherd, which every Gentleman that has Lands and Stock in his Hands, to any considerable Value, must imploy, (besides his Receiver or Bayliff) will make their Receiver capable of giving a good Accompt of all committed to his Charge. But, on the other hand ; If a Country-Man, who understands not Accompts, be made Receiver or Bayliff, it will be a hard matter for him to find a Competent Instructor ; and harder, if his Imploy be great, to preserve the Master from Loss, by Stock, Tenants, or Law-Suits ; either whilst the Servant is learning to keep an Accompt, or managing his Master's Affairs without Book.

The general Use and Advantage of this Art is in such high Repute with some of our Neighbour Nations, that they esteem not any of their Children, Male or Female, well Educated, unless they have a competent Knowledge herein : And though this be admitted, as most necessary for Traders in City, and Shopkeepers ; yet meer Country-Affairs may receive great Benefit by it, and cannot be preserved from Disorder without it.

I have

(9)

I have discovered my Design in this Undertaking: If any such as will not take Pains to understand, or use it, reprove me for it, as impertinent; I shall reckon such a Reproof not worth the placing to Account. But if this Essay provoke any to correct its Errors, or produce a Piece more useful, easie and compleat; To such I will charge myself as Debtor, and obliged to render a thankful Acknowledgment.

I have finished my Preface, and proceed to Demonstration.

B

My

MY Purpose is here to present you a mixt Accompt of a Rent-Gatherer ; who also manages a Stock of Cattle, Sheep, &c. upon Lands in hand : a thing which happens upon most Estates, since the Fall of Land in every County.

To begin therefore : Upon entring on my Lord's Imployment, he gives me a List of Ar-rears of Rent due at *Michaelmas* 1681. as follow-eth ; viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Robert Farmer,</i> _____	12	—	—
<i>Lawrence Mason,</i> _____	10	—	—
<i>Henry Packer,</i> _____	8	—	—
<i>Daniel Turner,</i> _____	6	—	—
<i>David Archer,</i> _____	4	—	—
<i>Bartholomew Cutler,</i> _____	2	—	—

£ 42 : — : —

He also gives me the Rent-Roll of what I am to take in Charge ; viz.

A Years

A Years Rent-Roll of the Mannor of Grub-Street, ending at Michaelmas 1682.

Note, Those Marked with \diamond are unlet.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Christopher Armorer for Horspool,	16	—	—
William Butler for Pimlico,	16	—	—
Vincent Chandler for Holgate,	16	—	—
\diamond In hand, Ruske,	26	—	—
Robert Farmer for Trolly-Lolly,	24	—	—
Quarles Goldsmith for Poyningt,	24	—	—
Peter Harnor for Long-Mead,	32	—	—
\diamond In hand, Mont-Sorrel,	34	—	—
Nicholas Kingsmil for Homeclose,	24	—	—
Matthew Lavimore for Coal-Pit,	16	—	—
Lawrence Mason for Pasty-Nook,	16	—	—
Kenelm Naylor for Short-Mead,	16	—	—
Jacob Ofiler for Hohoy,	24	—	—
Henry Packer for the Quern	24	—	—
George Querrister for Slabb,	16	—	—
Francis Ranger for Cingfoil,	16	—	—
Edward Sadler for Hawkstead,	16	—	—
Daniel Turner for Primrose-Hill,	16	—	—
\diamond In hand, Black-Thorne,	32	—	—
Benjamin Webster for White-Thorne,	16	—	—
Abraham Tonckster for Holy-Well,	16	—	—
David Archer for Springfield,	16	—	—
\diamond In hand, Jerico Fitt,	46	—	—
Bartholomew Culer for Slip-Pudding,	24	—	—
Anthony Dier for Gravel-Pit,	24	—	—
\diamond In hand, Bloomfield,	46	—	—

l. 592:—:—

He also gives me charge of his Stock upon the
Ground of Lean Cattel, &c. viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
14 Oxen cost at 3 <i>l.</i> 10 <i>s</i> each—	42	—	—
12 Cowes at 3 <i>l.</i> —	36	—	—
1 Bull,—	3	15	—
6 Bullocks at 2 <i>l.</i> 10 <i>s</i> .—	12	—	—
20 Weathers,—	9	—	—
56 Ewes at 10 <i>s</i> .—	28	—	—
1 Ram,—	1	10	—
1 Stray Colt, valued—	1	15	—
10 Barrow Pigs cost—	6	—	—
	<hr/>		
	<i>l.</i> 150:—:		

And here I begin my Years Accompt by way of a Cash-Book ; the Nature whereof is to set on the Left-hand-side all the Monies I receive, expressing when, and for what : And on the Right-hand side, all that I lay out.

This Cash-Book is to regulate my Accompts with every one I have Commerce : The not using, or not understanding this, is cause of most of the Confusion which happens to Accomptants of all sorts. And if my Counsel were to be taken, I would have all Persons that meddle with Money, to make use of a Cash-Book, whereby once a Week or oftner, to cast up the Debtor and Creditor ; that is, the Charge and Discharge ; and to see that the
Money

Money he hath resting, do make the Accompt even.

For the right Use whereof, let your Cash-Book contain your own and every Bodies Money you deal for ; and out of this General or Mixt Accompt, you may at any time draw out whose Particular Accompt you please.

But this following Account of Cash, contains only your Lord's Concerns of Rents and Stock for the Mannor of *Grub-Street*.

Cath

Cash

Debtor.

			<i>l.</i>	<i>s.</i>	<i>d.</i>
1682.					
Oct. 23	Receiv'd of Rob. Farmer, in full of Rent due at Mich.	12	-	-	-
27	Receiv'd of Bartb. Cutler, in full of Rent then due,	2	-	-	-
Nov. 5	Receiv'd of Lawrence Mason, in part of Rent,	5	-	-	-
15	Receiv'd of John Peachy, for six Weathers,	4	-	-	-
22	Receiv'd of Hen. Packer, in full of Rent due at Mich.	8	-	-	-
	Receiv'd of Daniel Turner, in part of Rent,	3	-	-	-
25	Receiv'd of John Piper, for two Cowes,	8	-	-	-
Dec. 1	Receiv'd of David Archer, in full of Rent,	4	-	-	-
5	Receiv'd of Lawr. Mason, in full Residue,	5	-	-	-
10	Receiv'd of Rich. Bodily, for a Cow,	4	7	6	-
15	Receiv'd of Phil. Gregson, for four Weathers,	3	-	-	-
22	Receiv'd of Dan. Turner, in full Residue,	3	-	-	-
Jan. 2	Receiv'd of Peter Smart, for four Oxen,	19	-	-	-
9	Receiv'd of Simon King, for two Bullocks,	6	10	-	-
16	Receiv'd of George Palmer, for two Weathers,	1	15	-	-
23	Receiv'd of William Squire, for one Oxe,	5	-	-	-
	Receiv'd of Thomas Timpson, for two Oxen,	10	5	-	-
29	Receiv'd of Robert Rump, for one Bullock,	3	6	8	-
Feb. 9	Receiv'd of Lancelot Garfield, for two Wethers,	1	12	-	-
16	Receiv'd of Peter Langley, for one Oxe,	5	10	-	-
23	Receiv'd of Henry Gace, for two Oxen,	11	-	-	-
Mar. 10	Receiv'd of Hugh Williat, for two Oxen,	12	-	-	-
	And for one Bullock,	4	-	-	-
	And for three Wethers,	2	5	-	-

Carried over, *l.* 143 : 11 : 2 :

Cash

Creditor.

1682.

		l.	s.	d.
Dec. 23.	Paid his Lordship,	—	—	—
Marc. 2.	Paid more to my Lord,	—	—	—

50

150

Carried over, l. 100: —

Cash

Cash

Debtor.

1682.			l. s. d.	
Mar. 10		Brought over, —————	143	11 2
15		Received of <i>Richard Bodily</i> for three Wethers, ———	2	5 —
17		Received of <i>John Fancey</i> for three Porkets, ———	3	— —
24		Received of <i>Patrick Easter</i> for a Colt, ———	3	5 —
1683 25		Received of <i>John Read</i> for two Oxen, ———	14	— —
31		Received of <i>William Driver</i> for two Bullocks, ———	8	— —
Apr. 3		Received of <i>W. Marshal</i> for 10 Ews with their Lambs, ———	10	— —
10		Received of <i>E. Bartlet</i> for 20 Ews with their Lambs, ———	19	— —
17		Received Rents of several due at <i>Lady-day</i> , 1683.		
		<i>Viz.</i>		
		— Of <i>William Butler</i> , ———	8	— —
		— Of <i>Abraham Tonckster</i> , ———	8	— —
		— Of <i>Robert Farmer</i> , ———	12	— —
		— Of <i>Nicholas Kingsmil</i> , ———	8	— —
		— Of <i>Lawrence Mason</i> , ———	8	— —
		— Of <i>Jacob Ostler</i> in part, ———	6	— —
		— Of <i>George Querrister</i> , ———	8	— —
		— Of <i>Edward Sadler</i> , ———	8	— —
		— Of <i>Benjamin Webster</i> , ———	8	— —
		— Of <i>Peter Horner</i> in part, ———	8	— —
		— Of <i>Anthony Dier</i> , ———	12	— —
20		— Of <i>Christopher Armorer</i> , ———	8	— —
		— Of <i>Vincent Chaudler</i> , ———	8	— —
		— Of <i>Jacob Ostler</i> in full Residue, ———	6	— —
25		— Of <i>Charles Goldsmith</i> in part, ———	8	— —
		— Of <i>Matthew Larrimore</i> , ———	8	— —

Carried over, l. 335: 1: 2:

Cash

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Cash

Creditor.

			<i>l. s. d.</i>
1683.			
Mar 10	Brought over,	100	—
1683. 27	Paid my self my half Years Salary to Lady day,	10	—
	Paid Tom Blunt the Herdsman 6 Months Salary,	4	—
28	Paid 6 Months Quit-Rent of the Mannor due then,	6	13 4
	Paid and allowed to the Tenants 6 Months Taxes on the whole Mannor, valued at 592 <i>l.</i> at 4 <i>d.</i> per Pound,	11	2 —
	Paid my Lord's Order to John Quimin,	100	—
Apr 14	Paid the Pours Tax at 8 <i>d.</i> a Week, 26 Weeks,	17	4 —
	Paid a Constables Levy ending at Easter,	13	4 —
25	Paid a Repair of the Church, a Levy,	1	6 8
	Paid John Bumkin his Bill for Hedging and Ditch- ing,	8	11 —
26	Paid my Lord's Order to John Quimin,	50	—
	Carried over, <i>l.</i> 293 : 3 : 8 :		

C

Cash

Cash

Debtor.

1683.			<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Apr.</i> 25	Brought over, —————	335	1	2	
31	Received of <i>Richard Bodily</i> for ten Ews, ———	10	—	—	
<i>May</i> 6	Received of <i>Robert Bacon</i> for three Porkets, ———	3	15	—	
13	Received of <i>Kencelm Nayler</i> , Lady-day Rent, ———	8	—	—	
20	Received of <i>Isaac Setby</i> for ten Tods Wool, at 15 s. —	7	10	—	
27	Received of <i>Thomas Howgrave</i> for four Porkets, ———	6	—	—	
<i>June</i> 3	Received by Sale of Butter & Cheese, as by Account, —	12	13	10	
13	Received of <i>Quarles Goldsmith</i> , full of Rent, ———	4	—	—	
18	Received of <i>Henry Packer</i> , in part of Rent, ———	4	—	—	
24	Received of <i>Daniel Turner</i> , his Lady-day Rent, ———	8	—	—	
<i>July</i> 3	Received of <i>Thomas Doling</i> for two Calves, ———	2	5	—	
10	Received of <i>Thomas Timson</i> for ten Ews, ———	8	—	—	
17	Received of <i>John Whitby</i> for two Milch Cows, ———	10	—	—	
24	Received of <i>Jane Lawrence</i> for 200 weight of Cheese, —	2	10	—	
29	Received of <i>Francis Ranger</i> in part of Rent, ———	4	—	—	
<i>Aug.</i> 11	Received of <i>Richard Prin</i> for two Calves, ———	2	—	—	
18	Received of <i>Richard Smith</i> for two Calves, ———	1	18	—	
28	Received of <i>Owen Cox</i> for one Calf, ———	1	—	—	
<i>Sept.</i> 2	Recd. of my Lord for 4 Ews, deliver'd to the House, —	3	—	—	
12	Received for the Skins of two Ews that died, ———	—	4	—	
23	Received of my Lord for Butter and Cheese, delivered for the Use of the House, as by Particulars, —	7	10	—	
29	Received of his Lordship for one Calf, ———	—	15	—	

To the next, *l.* 442 : 2 ; —

Cash

(19)

Cash

Creditor.

1683.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Apr.</i> 26	Brought over, —————	293	3	8
<i>May</i> 2.	Paid <i>Fortunata Funt</i> his Bill for Repairs of the Farm-Houses in Hand, —————	12	2	4
23.	Paid my Lord forty Guinies at 21 <i>s.</i> 6 <i>d.</i> —————	43	—	—
<i>June</i> 3.	Paid my Lady at her going out of Town, —————	15	—	—
24.	Paid my Lord's Bill of Exchange from the Bath to <i>Jaspar Coster</i> , —————	50	—	—
<i>Aug.</i> 16.	Paid my Lord's Order to <i>John Quinn</i> , —————	20	—	—

Carried over, *l.* 433 : 6 : —

C 2

Cash

Cash

Debtor.

1683.

l. s. d.

Sept. 29.

Oct. 9.

Brought over,

Received of several on their *Michaelm. Rent*, 83.Of *Matthew Larrimore*,Of *Quayles Goldsmith* in part,Of *Jacob Oster* in part,Of *Vincent Chandler*,Of *Christopher Axmeyer*,Of *Anthony Diet* in part,Of *Peter Horner* in part,Of *Benjamin Webster*,Of *Edward Sadler*,Of *George Querrister*,Of *Henry Packer* in part,Of *Nicholas Kingsmil* in part,Of *Robert Farmer*,Of *William Butler*,

12. Received by Distress on *Barth. Cutler's* Rent, he being dead, and no Administrator, two Quarters Oats,

Some Barly and Pease,

His Household-Staff, as by the Inventory, amounts to

Received at a Court held the 30th. of *Sept* last Amercements,

Copy-hold Fines,

Received in part of a Wood-Sale made last *May*, amounting to

Total Receipts, l. 612 : 4 : -

Cash

Cash Creditor.

		l. s. d.
1683.	Brought over,	433 6 -
Sept. 29	Paid for 100 Lean Ews for store, at 8 s. -	40 - -
Oct. 10	Paid for 19 Head of Lean Cattle, at 3 l. -	157 - -
	Paid for Charges of driving the same, -	1 15 -
	Paid my own Salary, six Months to Michaelmas, -	10 - -
	Paid Tom Blunt the Herdsman, 6 Months due then, -	4 - -
Nov. 20	Paid Rob. Bacon, Steward of the Mannor, his Year Fees due then, -	2 - -
	Paid 6 Months Quit-Rent of the Mannor due then, -	6 13 4
Dec. 22	Paid a Constables Levy, -	1 - -
	Paid Charges of a Dinner, &c. at keeping Court, -	1 5 -
29	Paid and allowed the Tenants 6 Months Taxes on the Mannor, valued at 192 l. at 4 d. -	11 2 -
Dec. 31	Paid Henry Castling for Carpenters Work about the Farm-houses in hand, -	5 16 -
	Paid the Levy for the Poor, 26 Weeks due at Mi- chaelmas last, at 8 d. a Week, -	17 4 -
7	Paid for three Load of Hay for the Cattle, -	2 10 -
		612 4 -
to	to my Lord in full of this Account, -	577 19 8
		34 19 1

Thus

Thus far you have the Bayliff or Rent-Gatherers Cash-Book of *l. 612 : 04 : 00* : Received and Paid in a Years Accompt ; and you see the Use of it, *viz.* To know from time to time how the State of your Accompt is with your Lord, whereby to pay in what ready Money you have in your Hands : And chiefly to be satisfied, that you are not run out ; But that the last Payment of *l. 34 : 19 s. 4 d.* agrees with what remains in your Hands.

But though this Accompt thus stated, may be fairly copied, and given to your Lord ; yet this is not the Accompt that he ought to be satisfied with, especially as to the Charge : For what cares he to see how and in what Parcels each Tenant paid his Rent ? That which will better satisfy him, is to see at one view each Tenants Accompts, charged and discharged ; and what remains due by any of them.

And lastly, Let him have an Abstract of both Accompts, *viz.* Rents and Stock, which will summarily comprize all your Transactions in your Lord's Affair ; both which you have as followeth :
Viz.

Rents

(23)

Rents and Arrears for one Year ending at
Michaelmas, 1683. in the Mannor of
Grub-street: How, and what paid.

	Arrears due Mich.	12 m. Rent due Mich.	Total.	Received	Rest due or lost.	Lands in hand.
	82.	83.				
Christo. Armorer for Horsepoo.		16: —	16: —	16: —		
William Butler for Pimlico		16: —	16: —	16: —		
Vincent Chandler for Holgate.		16: —	16: —	16: —		
☞ In hand, Ruske		26: —	26: —			26: —
Rob. Farmer for Trolly-Lally	12: —	24: —	36: —	35: —		
Quar. Goldsmith for Poynings		24: —	24: —	20: —	4: —	
Peter Horner for Longmead		32: —	32: —	16: —	16: —	
☞ In hand, Montferrat		34: —	34: —			34: —
Nich. Kingmill for Homelof.		24: —	24: —	16: —	8: —	
Mat. Larimer for Coalpit		16: —	16: —	16: —		
Lawr. Mafon for Pasty-Nook	10: —	16: —	26: —	13: —	8: —	
Kenzelm Naylor for Shortmead		16: —	16: —	8: —	8: —	
Jacob Ofler for Hoboy		24: —	24: —	18: —	6: —	
Hu. Packer for the Quern	8: —	24: —	32: —	22: —	10: —	
Geo. Quenrister for Slabb		16: —	16: —	16: —		
Fran. Ranger for Cingfoil		16: —	16: —	4: —	12: —	
Edw. Sadler for Hawkshead		16: —	16: —	16: —		
Das. Turner for Primrose-hi.	6: —	16: —	22: —	14: —	8: —	
☞ In hand, Blackthorne		32: —	32: —			32: —
Benj. Webster for Whitethorn		16: —	16: —	16: —		
Abr. Yonckster for Holywell		16: —	16: —	8: —	8: —	
Das. Archer for Springfile	4: —	16: —	20: —	4: —	16: —	
☞ In hand, Jerico-Fild		46: —	46: —			46: —
Bar. Cutler for Slip-pudding	2: —	24: —	26: —	14: 19: —	11: 1: —	
Ant. Dier for Gravel-pit		24: —	24: —	22: —	2: —	
☞ In hand, Bloomfield		46: —	46: —			46: —
<p>4. 42: — 592: — 534: — 332: 19: — 117: 1: — 184: —</p>						

By

(24)

By the aforeſaid Six Columns, you ſee the whole State of the Accompt of Rents and Arrears : The Two firſt make up the Third ; viz.

	<i>l.</i>	<i>s.</i>	<i>d.</i>
Arrears due at <i>Michaelmas</i> ,—82.	42	:	—
Twelve Months Rent, —————	592	:	—
Total, <i>l.</i> 634	—	:	—

The Three laſt alſo make up the Third : For

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The Money received, —————	332	:	19
The Arrears due at <i>Michaelmas</i> ,—83.	117	:	1
And the Lands in hand, —————	184	:	—

Make the Proof, *l.* 634 : — : —

Memorandum, That the Fifth Column in this Accompt, is to be the Firſt Column in the next Years compt.

So much for the Accompt of Rents and Arrears, and what hath been received on the ſame : Here follows the Particular Sale of each Part of the Stock.

Particulars

Particulars of Sale of each Part of the Stock.

Oxen.

Cows.

Bullocks.

Weathers.

No. l. s. d.	No. l. s. d.	No. l. s. d.	No. l. s. d.
27 ^m . 4 19:—	25 Nov. 2. 8:—	9 Jan. 2. 6:10:—	15 Nov. 6 4:—
23— 1. 5:—	10 Dec. 1. 4: 7: 6	29— 1. 3: 6: 8	15 Dec. 4 3:—
2. 10: 5:—	17 July 2. 10:—	10 Mar. 1. 4:—	16 Jan. 2 1:15:—
16 Feb. 1. 5:10:—		31— 2. 8:—	9 Feb. 2 1:12:—
23— 2. 11:—	5. 22: 7: 6		10 Mar. 3 2: 5:—
10 Mar. 2. 12:—		6. 21:16: 8	15— 3 2: 5:—
25— 2. 14:—			20. 14:17:—
14. 76:15:—			

Ewes and Lambs.

Piggs.

Butt. & Cheese.

Calves.

E.L. l. s. d.	No. l. s. d.	l. s. d.	No. l. s. d.
3 Apr. 10. 10 10:—	17 Mar. 3. 3:—	3 June. 12:13:10	3 July. 2. 2: 5:—
10— 20. 20 19:—	6 May. 3. 3:15:—	24 July. 2:10:—	11 Aug. 2. 2:—
31— 10. 00 10:—	24— 4: 6:—	23 Sept. 7:10:—	18— 2. 1:18:—
10 July. 10. 00 8:—			25— 1. 1:—
2 Sept. 4. 00 3:—	10. 12:15:—	22:13:10	29 Sept. 1. —15:—
12— 2. 00 : 4:—			8. 7:18:—
56. 30. 50: 4:—			

Wool.

Colt.

Total.

l. s. d.	No. l. s. d.
20 May. 7:10:—	24 May. 1. 3: 5:—

	l. s. d.
Oxen,	76 : 15 : —
Cows,	22 : 7 : 6
Bullocks,	21 : 16 : 8
Weathers,	14 : 17 : —
Ewes and Lambs,	50 : 4 : —
Piggs,	12 : 15 : —
Butter, &c.,	22 : 13 : 10
Calves,	7 : 18 : —
Wool,	7 : 10 : —
Colt,	3 : 5 : —

240 : 2 : —

Note, I might have brought into this Account some Examples of Plow'd Lands, and Stock of Corn; but it would have swelled this Paper: An ingenious Person will from This know how to methodize That.

These Two fore-going Accounts of Rents and Stock thus particularized, I come now to make use of all in the next Abstract; which will be a final Demonstration and Balance of the whole Years Transaction.

D

Abstract

Abstract of the Accompts of *John Morewood*, Receiver
of the Rents and Profits of the Mannor of *Grub-*
Street; and Stock thereupon: *Viz,*

CHARGE.

		<i>l. s. d.</i>
1532. <i>Sept.</i> 29.	To Arrears then due, as by the Particulars in the First Column, Page 23.	42 : — : —
1533. <i>Sept.</i> 29.	To the Years Rent - Roll of that Estate, as by the Second Column, Page 23.	592 : — : —
<i>Casual Profits.</i>	To Sale of Wood, as by a Bill of Particulars given to my Lord,	87 : 17 : —
	Received by Amercements,	1 : 4 : 11
	Received by Copy-hold Fines,	14 : 7 : 6

The Accompt of Stock thereupon is as followeth.

Given in Charge.			Sold for.		
	<i>l. s. d.</i>			<i>l. s. d.</i>	
14 Oxen cost	49 : — : —		14 Sold	76 : 15 : —	
12 Cows,	36 : — : —		5 —	22 : 7 : 6	
6 Bullocks,	15 : — : —		6 —	21 : 15 : 8	
20 Weathers,	9 : — : —		20 —	14 : 17 : —	
56 Ewes,	28 : — : —		56 —	50 : 4 : —	
1 Colt,	1 : 15 : —		1 —	3 : 5 : —	
10 Piggs,	6 : — : —		10 —	12 : 15 : —	
1 Bull,	3 : 15 : —		8 Calves fold	7 : 18 : —	
1 Ram,	1 : 10 : —		Wool fold	7 : 10 : —	
			Butter and Cheese		
	<u>l. 150 : — : —</u>		fold,	22 : 13 : 10	
					240 : 2 : —

Valuation of Stock unsold.	{	Rest unsold,	{	7 Cows valued	21 : — : —
				1 Bull,	3 : — : —
				1 Ram,	1 : 5 : —
	{	Increas'd,	{	10 Lambs, besides 30 sold,	2 : 10 : —
				2 Calves, besides 8 sold,	1 : 10 : —
					29 : 5 : —

Total Charge, *l.* 1006 : 16 : 5
Discharge.

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DISCHARGE.

l. s. d.

Yearly Payments. { Salary to my self, ————— 20 : — : —
Salary to the Herdsman, ————— 8 : — : —
A Years Quit-Rent, ————— 13 : 6 : 8
The Stewards Fee, ————— 2 : — : —
The Poores Rate, 52 Weeks at 8d.— 1 : 14 : 8
45 : 1 : 4

Uncertain Pay-ments, { A Levy for the Church, ————— 1 : 6 : 8
Two C nstables Levies, ————— 1 : 13 : 4
Charges of keeping Courts, ————— 1 : 5 : —
Twelve Mon. Tax on the Rents 592 *l.*
at 9d. per pound, ————— 22 : 4 : —
Paid a Bill for Hedging and Ditching, 8 : 11 : —
Paid a Bill for Repairs, ————— 12 : 2 : 4
Paid another Carpenters Bill, ————— 5 : 16 : —
52 : 18 : 4

Cattle. { Paid for three Loads of Hay, ————— 2 : 10 : —
Paid for 100 Sheep at 8s. each, ————— 40 : — : —
Paid for 19 Bullocks at 3*l.* each, ————— 57 : — : —
Charges of driving, ————— 1 : 15 : —
101 : 5 : —

Ready Mooney to my Lord, and by his Order. { 23 Decemb. 1682. ————— 50 : — : —
2 March, ————— 50 : — : —
28 Ditto, 1683. ————— 100 : — : —
26 April, ————— 50 : — : —
23 May, ————— 43 : — : —
3 June, ————— 15 : — : —
24 Ditto, ————— 50 : — : —
16 August, ————— 20 : — : —
10 November, ————— 34 : 19 : 4
412 : 19 : 4

Thus far the Cash. *l.* 612 : 4 : —

Loft. | Loft by Barth. Cutler's Death, part of 5th. Column, — 11 : 1 : —
Land in hand. | As by the 6th. Column, page 23. ————— 184 : — : —

Arrears to be charged on next Accompt. { Of Rent, as by the 5th. Column, — 106 : — : —
Of W. od, 87*l.* 17s. — : Of which
receiv'd 23*l.* 10s. 7d. Rest due, 64 : 6 : 5
Of Cattle unfold, as in the Charge,
besides the New Stock above-said, 29 : 5 : —
199 : 11 : 5

Which evens the Charge, 1006 : 16 : 5
D 3 This

This Abstract is the Upshot of all, and ought fully to satisfie your Lord : For,

In the Charge all is placed on that side, that can be thought 'upon : As the Arrears of the last Year, the whole Rent-Roll of this Year, the whole Wood-Sale, (of which only Part is brought into Cash) with other Contingent or Casual Profits : And then not only the full Accompt of Sale, but a Valuation of what remains unfold, being all summed together, it is impossible the Lord can suffer Loss or Detri-ment : Let the Bayliff be fully charged not only by what he hath receiv'd, but by all else given him in charge ; and there is no fear, but he will hammer out his Discharge.

And let not the Bayliff think himself in any Danger, that having received but 612 *l.* 4 *s.* he is charged with 1006 *l.* 16 *s.* 5 *d.* for it can no ways hurt him ; neither doth the Title of the Accompt imply, that 1006 *l.* 16 *s.* 5 *d.* is by him received, or otherwise then as it is express'd : For as his Charge contains Money and Goods, so shall his Discharge.

Let us now also consider the Discharge in all its Parts.

First, I insert the settled Yearly Out-goings of Salaries, Quit-Rents, &c. This comes alike in all future Accompts : But in regard Bayliffs bring in
their

their *Michaelmas*-Accompts at *Candlemas* after, or perhaps not till *Lady-Day* of the next Year, (that so they may collect all the Rents, as near as they can) in this case a Bayliff is apt to insert another half-Years Salary, or the like. But I advise the Landlord not to admit any other Payment or Defalcation, than what is due within the time of this Accompt. The Non-observance of this, causes anxiety, and subjects one to a more narrow Examination of former Accompts, than needs be.

The like concerning the next Paragraph of Taxes, Levies, and uncertain Payments; let all come under its own Head, and just for the Duration of the Accompt, and no more.

In this Article is contained the twelve Months Tax due to the King. Landlords Accompts have been incumbred by this kind of Duty; and Lord and Servant are extraordinarily pestered by this necessary Inconvenience: For such a Tax payable in four Three-Months, or six Six-Months, some Tenants that clear their Rents betimes, bring in the Tax-notes betimes, other dilatory Tenants will not, it may be, clear with you till the next Year: and thus the Bayliff, should he charge every Tenants Tax as it comes in, the Landlord would perhaps have an Eleven Months Tax, a seventeen Months Tax, and an Eighteen Months Tax, riding one upon another;
and

and be more confounded, than the thing is worth. In this Case, I judge it best to permit the Bayliff when a *Tax* is due, to charge it in an entire Sum, as you see I have done ; and, once a Year, he may by producing the *Tax-Notes*, make a By-Accompt concerning the 22 *l.* 4 *s.* by him discharged upon that Score : For it is but just, that in regard the Bayliff charges himself with, (for instance, 23 *Octob.* 1682. Received of *Robert Farmer*, 12 *l.* when he received perhaps but 11 *l.* 15 *s.* 6 *d.* in Money, and a *Tax-Note* for 4 *s.* 6 *d.*) It is, I say, but just, he should have a Fund, or a Credit for the same. Now for him to make received but 11 *l.* 15 *s.* 6 *d.* will not suit with this best of Methods, which I have proposed.

There is another way very commendable by some Landlords ; viz. to agree with the *Tax-Masters* and *Collectors*, and satisfy them the whole *Tax*, (so far as concerns the Lord) in one entire Payment, and not trouble the *Tenants* with it : *This*, in my Opinion, is a very easie Method ; good for King and Subject.

Next Article in the Discharge, is called Ready Money, paid to the Landlord, his Steward, or any by his Order, and compleats the 612 *l.* 4 *s.* Payments, for this and all other Payments of what Nature soever, Let the Bayliff be careful to produce his

his Vouchers when he comes to accompt, and as many Vouchers he hath, make so many Lines ; not as some, who think to satisfie their Employers in making one Entry, by confounding a dozen Vouchers together. As for instance : Paid the several Yearly Payments, 45 *l.* 1 *s.* 4 *d.* as by Acquittances. No : Let these be every one express'd ; for 'tis fit the Book should set forth all, as not knowing if ever the Book and Vouchers will meet again.

Then come we to that part of the Discharge which is no part of Cash : *viz.*

The Loss by *Bartholomew Cutler*, never to be retrieved in regard of Non-Administration ; is therefore to be allowed on this Discharge.

And so are Lands in hand ; for of that no other Expectation is to be had, in regard of this Years Profit, the Cattle having had the Herbage.

The last Article, *viz.* Arrears of Rent, Wood, and Cattle ; this indeed is the only Article ; that as it is the Foot of this, is to be the Head of the next Years Accompt ; for the Fifth Column, Page 23. of this, is to be the First Column of the next Years Charge : And so the Remainder of Wood and Cattle is to be re-assumed on the Subsequent Accompt, as I did with the First Stock of Cattle, &c. given in Charge to the Bayliff.

By

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By all which observe, how that both Charge and Discharge, agree to a Penny : and till you have this Proof, never cease studying and contriving.

You might here give an Extract of what may be won or lost by the Stock, *viz.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>	
<i>Charge.</i>	{ The Stock in Page 12. is valued—————			150 : — : —
	{ The Lands in hand this Year, 6th. Column, page 23.—			184 7 : — : —
	{ Paid for Hay,—————			2 : 10 : —
				336 : 10 : —
<i>Discharge.</i>	{ The Stock disposed of amounts to—————			240 : 2 : —
	{ That unfold is valued at,—————			29 : 5 : —
				269 : 7 : —
	{ This wants to make up the Charge, which is clearly lost,—————			67 : 3 : —
				336 : 10 : —

Besides Hedging and Ditching, and other Repairs of Farm-houses in hand : And 'tis well the Loss is no greater than 67 *l.* 3 *s.* in 184 *l.* I have seen othergueses losing Accompts in keeping Lands in the Lord's Hands.

I have now accomplisht what I propos'd in pre-
scribing a Compendious (yet regular and compleat)
Method

Method for Common Accompts, easily attainable by ordinary Capacities, and frequent Practise. And I here conclude, as I began, with a Recommendation of the general Usefulness of this Method, where it is accompanied with a competent Knowledge in such as are either Masters or Managers of Revenues : The Former, together with the Skill, shall at once reap both the Profit and Pleasure of managing their own Accompts : The Latter will hereby not only deserve their Masters Reward, and be always ready to give Account of their Stewardship to the strictest Examiner ; but (as it many times happens) if they die in their Employ, will leave all things in order : And thereby both secure their own Relations, and their Lords Concerns, as to succeeding Management. And if the Gentry of this Nation, would in the Education of their Children, take care to have them instructed herein, (as they might easily be, without interrupting their Studies in other Sciences) it would the better qualifie them for all other Learnings. How can any be thoroughly qualified as a Lawyer, without it, when Contests about Reckonings are so frequent ? Many Merchants will take an Apprentice (well instructed as an Accomptant) with an hundred Pounds less than another, who is a meer Novice herein. And a well-skilled Apprentice, is qualified for attain-

E ing

ing the Mystery of his Master's Trade, a great deal sooner, than he that is to learn the Method of Accompts after he is Bound.

In short, I think I may without deserving any severe Rebuke, affirm of this Art, what a Learned Man said of the *Latine Tongue*, That it is not so much a Praise for any to be well skilled in it, as it is a Dispraise to be ignorant of it: For neither the Oeconomy of Families, Management of Stocks or Revenues, or any Commerce or Traffick, can with Tranquillity of Mind be duly provided for, and ordered, without the Method premised, or something like it.

POST-

POST-SCRIPT.

WHen I first undertook this little Treatise, I did intend to have framed an Imaginary Map or Scheme of the Mannor of Grub-Street; which should have referred to those Names of Horsepool, Pimlico, &c. as in the Rent-Roll, Page 11. But my Book-seller was loath to be at the Charge of it. My Aim was to have sub-divided one, or more Farms; part to one Tenant, part to another, as such Changes and Alterations do often happen.

But my chief Design herein, is this, To advise Landlords to have Perfect Maps of their several Mannors and Estates of Land, &c. unto which their Rent-Roll may refer. This would not only be an Ease to a new-come Bayliff,

liff; or Rent-Gatherer; but be a means to preserve the Land-Lords Right in after Ages: For, I speak it knowingly, That for want of such exact Delineations, not only Farms lying inward have been wronged by juggling Tricks among Tenants; but especially out-lying Farms, which border to others Estates, have often by Negligence or Fraud, been gotten from the Right Owner; and in process of Time, irrecoverably lost.

S. M.

FINIS.

